

**CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
ANTHONY, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2015**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT AUDITORS' REPORT

**Board of Education
Chaparral Schools Unified School District No. 361
Anthony, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2015**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
Chaparral Schools Unified School District No. 361

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of **June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of regulatory basis cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Chaparral Schools Unified School District No. 361**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and schedule of cash receipts and expenditures-capital projects (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated October 8, 2014. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2016, on our consideration of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Chaparral Schools Unified School District No. 361, Anthony, Kansas**' internal control over financial reporting and compliance.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
February 18, 2016

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Add				Ending Cash Balance
			Cash Receipts	Expenditures	Unencumbered Cash Balance	Encumbrances and Accounts Payable	
General Fund	\$ 56,239	\$ 1,820	\$ 6,835,362	\$ 6,873,641	\$ 19,780	\$ 7,196	\$ 26,976
Special Purpose Funds							
Supplemental General	68,786	976	2,298,136	2,267,207	100,691	22,045	122,736
At Risk (4 Year Old)	5,425	0	94,925	100,350	0	0	0
At Risk (K-12)	171,961	0	1,380,039	1,252,000	300,000	864	300,864
Bilingual Education	43,292	0	0	19,828	23,464	0	23,464
Capital Outlay	497,765	0	698,405	794,000	402,170	191,549	593,719
Driver Training	17,385	0	6,700	4,684	19,401	2	19,403
Food Service	150,315	0	393,798	392,924	151,189	12	151,201
Professional Development	1,394	0	37,445	38,839	0	0	0
Special Education	290,534	0	1,597,491	1,578,283	309,742	6	309,748
Vocational Education	144,484	218	87,123	225,455	6,370	4,994	11,364
KPERS Contribution	0	0	470,101	470,101	0	0	0
Federal Funds	(37,514)	0	333,243	295,729	0	15,596	15,596
Gifts and Grants	856	0	31,960	31,299	1,517	0	1,517
Contingency Reserve	449,092	0	0	0	449,092	0	449,092
Textbook Rental	77,021	0	69,281	77,905	68,397	2,999	71,396
District Activity Funds	30,450	0	121,345	114,871	36,924	0	36,924
Debt Service							
Bond and Interest	431,150	0	463,916	469,972	425,094	0	425,094
Capital Projects	6,903	0	0	0	6,903	0	6,903
	<u>\$ 2,405,538</u>	<u>\$ 3,014</u>	<u>\$ 14,919,270</u>	<u>\$ 15,007,088</u>	<u>\$ 2,320,734</u>	<u>\$ 245,263</u>	<u>\$ 2,565,997</u>
Composition of Cash:			Checking and Money Market Accounts				
			Certificates of Deposit				
			Agency Funds				

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Chaparral Schools Unified School District No. 361 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Anthony and Harper, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Capital Projects Fund-To account for the financial resources segregated for the acquisition or construction of major capital facilities and improvements.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook Rental Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 2 - In Substance Receipt in Transit:

The District received \$165,327 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et. seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$7,585,004 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 4 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$470,101. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 5 - Subsequent Events:

The District has evaluated subsequent events through February 18, 2016, the date which the financial statement was available to be issued.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 6 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:					
	At Risk (4 Year Old)	At Risk (K-12)	Professional Development	Special Education	Vocational Education	Total
Transfer from:						
General Fund	\$ 94,925	\$ 1,080,039	\$ 37,445	\$ 1,188,469	\$ 87,123	\$ 2,488,001
Supplemental						
General Fund	0	300,000	0	329,452	0	629,452
	<u>\$ 94,925</u>	<u>\$ 1,380,039</u>	<u>\$ 37,445</u>	<u>\$ 1,517,921</u>	<u>\$ 87,123</u>	<u>\$ 3,117,453</u>

Note 8 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Under an early retirement plan of the District, an employee currently an employee of the District, at least 53 years of age but less than 65 years of age and has served with the District for at least 15 years is eligible for retirement. The plan shall provide retirement remuneration of 15% of the former employee's immediate previous year's salary and the same health insurance benefits as provided to teachers within the District. The benefits terminate upon the death of the former employee, after 10 years or when the former employee becomes eligible for full social security benefits, whichever is earlier.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$109,770 for postemployment benefits for thirteen former employees.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 9 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$2,789,953 and the bank balance was \$3,443,851. The bank balance is held by three banks. Of the bank balance, \$1,026,395 was covered by depository insurance, and the remaining \$2,417,456 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 10 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 11 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on October 1. Interest payments are due semi-annually on April 1 and October 1.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds 2009 Series	3.50 - 4.50	4/7/09	6,500,000	10/1/29

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds 2009 Series	<u>\$ 5,790,000</u>	<u>\$ 0</u>	<u>\$ 245,000</u>	<u>\$ 5,545,000</u>	<u>\$ 224,972</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2016	\$ 255,000	\$ 216,222	\$ 471,222
2017	270,000	207,035	477,035
2018	285,000	197,322	482,322
2019	295,000	187,173	482,173
2020	310,000	176,585	486,585
2021 - 2025	1,815,000	689,170	2,504,170
2026 - 2030	<u>2,315,000</u>	<u>263,850</u>	<u>2,578,850</u>
	<u>\$ 5,545,000</u>	<u>\$ 1,937,357</u>	<u>\$ 7,482,357</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures		Variance - Over (Under)
	Certified Budget	Legal Max	Comply with	Qualifying Budget Credits		Chargeable to Current Year		
General Fund	\$ 6,841,537	\$ (71,647)	\$	103,751	\$ 6,873,641	\$ 6,873,641	\$	0
Special Purpose Funds								
Supplemental General	2,267,207	0	0	0	2,267,207	2,267,207		0
At Risk (4 Year Old)	100,350	0	0	0	100,350	100,350		0
At Risk (K-12)	1,252,000	0	0	0	1,252,000	1,252,000		0
Bilingual Education	32,250	0	0	0	32,250	19,828		(12,422)
Capital Outlay	794,000	0	0	0	794,000	794,000		0
Driver Training	14,400	0	0	0	14,400	4,684		(9,716)
Food Service	514,640	0	0	0	514,640	392,924		(121,716)
Professional Development	40,000	0	0	0	40,000	38,839		(1,161)
Special Education	1,660,614	0	0	0	1,660,614	1,578,283		(82,331)
Vocational Education	228,500	0	0	0	228,500	225,455		(3,045)
KPERS Contribution	573,686	0	0	0	573,686	470,101		(103,585)
Federal Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	295,729		XXXXXXX
Gifts and Grants	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	31,299		XXXXXXX
Contingency Reserve	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0		XXXXXXX
Textbook Rental	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	77,905		XXXXXXX
District Activity Funds	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	114,871		XXXXXXX
Debt Service								
Bond and Interest	469,973	0	0	0	469,973	469,972		(1)
Capital Projects	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	0		XXXXXXX
	<u>\$ 14,789,157</u>	<u>\$ (71,647)</u>	<u>\$</u>	<u>103,751</u>	<u>\$ 14,821,261</u>	<u>\$ 15,007,088</u>	<u>\$</u>	<u>(333,977)</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,857,219	\$ 121,711	\$ 0	\$ 121,711
State Sources	4,645,995	6,713,651	6,798,373	(84,722)
	<u>6,503,214</u>	<u>6,835,362</u>	<u>\$ 0</u>	<u>\$ 36,989</u>
Expenditures				
Instruction	2,577,073	2,992,315	\$ 2,960,305	\$ 32,010
Student Support Services	76,201	0	0	0
Instructional Support Staff	223	0	0	0
General Administration	521,831	409,192	512,160	(102,968)
School Administration	514,988	531,877	536,000	(4,123)
Operations & Maintenance	24,072	20,470	23,000	(2,530)
Student Transportation Services	505,814	431,786	500,440	(68,654)
Transfers	2,581,883	2,488,001	2,309,632	178,369
Adjustment to Comply with Legal Max	0	0	(71,647)	71,647
Adjustment for Qualifying Budget Credits	0	0	103,751	(103,751)
	<u>6,802,085</u>	<u>6,873,641</u>	<u>\$ 6,873,641</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(298,871)	(38,279)		
Unencumbered Cash, Beginning	354,960	56,239		
Prior Year Canceled Encumbrances	<u>150</u>	<u>1,820</u>		
Unencumbered Cash, Ending	<u>\$ 56,239</u>	<u>\$ 19,780</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Supplemental General Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 1,619,531	\$ 2,087,509	\$ 1,982,283	\$ 105,226
County Sources	101,159	122,115	102,493	19,622
State Sources	<u>447,356</u>	<u>88,512</u>	<u>110,640</u>	<u>(22,128)</u>
	<u>2,168,046</u>	<u>2,298,136</u>	<u>\$ 2,195,416</u>	<u>\$ 102,720</u>
Expenditures				
Instruction	252,955	185,431	\$ 258,500	\$ (73,069)
Student Support Services	0	78,247	77,580	667
Instructional Support Staff	123,481	129,919	133,300	(3,381)
Operations & Maintenance	1,104,151	262,906	220,860	42,046
Other Supplemental Services	361,527	981,252	1,109,760	(128,508)
Transfers	<u>411,707</u>	<u>629,452</u>	<u>467,207</u>	<u>162,245</u>
	<u>2,253,821</u>	<u>2,267,207</u>	<u>\$ 2,267,207</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(85,775)	30,929		
Unencumbered Cash, Beginning	154,561	68,786		
Prior Year Canceled Encumbrances	<u>0</u>	<u>976</u>		
Unencumbered Cash, Ending	<u>\$ 68,786</u>	<u>\$ 100,691</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk (4 Year Old) Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 74,000	\$ 94,925	\$ 104,000	\$ (9,075)
	<u>74,000</u>	<u>94,925</u>	<u>\$ 104,000</u>	<u>\$ (9,075)</u>
Expenditures				
Instruction	<u>98,575</u>	<u>100,350</u>	<u>\$ 100,350</u>	<u>\$ 0</u>
	<u>98,575</u>	<u>100,350</u>	<u>\$ 100,350</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(24,575)	(5,425)		
Unencumbered Cash, Beginning	30,000	5,425		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,425</u>	<u>\$ 0</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk (K-12) Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	\$ 1,128,241	\$ 1,380,039	\$ 1,100,000	\$ 280,039
	<u>1,128,241</u>	<u>1,380,039</u>	<u>\$ 1,100,000</u>	<u>\$ 280,039</u>
Expenditures				
Instruction	1,165,269	1,252,000	\$ 1,252,000	\$ 0
	<u>1,165,269</u>	<u>1,252,000</u>	<u>\$ 1,252,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(37,028)	128,039		
Unencumbered Cash, Beginning	208,989	171,961		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 171,961</u>	<u>\$ 300,000</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bilingual Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 20,000	\$ 0	\$ 29,207	\$ (29,207)
	<u>20,000</u>	<u>0</u>	<u>\$ 29,207</u>	<u>\$ (29,207)</u>
Expenditures				
Instruction	6,966	19,828	\$ 32,250	\$ (12,422)
	<u>6,966</u>	<u>19,828</u>	<u>\$ 32,250</u>	<u>\$ (12,422)</u>
Receipts Over (Under) Expenditures	13,034	(19,828)		
Unencumbered Cash, Beginning	30,258	43,292		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 43,292</u>	<u>\$ 23,464</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Capital Outlay Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 437,932	\$ 675,133	\$ 659,096	\$ 16,037
County Sources	8,363	23,272	19,260	4,012
	<u>446,295</u>	<u>698,405</u>	<u>\$ 678,356</u>	<u>\$ 20,049</u>
Expenditures				
Instruction	10,387	186,093	\$ 300,000	\$ (113,907)
Instructional Support Staff	18,696	11,169	40,000	(28,831)
Central Services	0	47,093	100,000	(52,907)
Operations & Maintenance	72,864	117,409	110,000	7,409
Transportation	114,000	152,670	194,000	(41,330)
Facility Acquisition & Construction Services	96,613	279,566	50,000	229,566
	<u>312,560</u>	<u>794,000</u>	<u>\$ 794,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	133,735	(95,595)		
Unencumbered Cash, Beginning	364,030	497,765		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 497,765</u>	<u>\$ 402,170</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 3,715	\$ 5,305	\$ 3,500	\$ 1,805
State Sources	850	1,395	1,275	120
	<u>4,565</u>	<u>6,700</u>	<u>\$ 4,775</u>	<u>\$ 1,925</u>
Expenditures				
Instruction	0	4,145	\$ 12,900	\$ (8,755)
Vehicle Operations, Maintenance Services	181	539	1,500	(961)
	<u>181</u>	<u>4,684</u>	<u>\$ 14,400</u>	<u>\$ (9,716)</u>
Receipts Over (Under) Expenditures	4,384	2,016		
Unencumbered Cash, Beginning	13,001	17,385		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,385</u>	<u>\$ 19,401</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Food Service Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 102,481	\$ 87,387	\$ 102,481	\$ (15,094)
State Sources	4,738	4,453	4,059	394
Federal Sources	307,915	301,958	308,594	(6,636)
Transfers	37,887	0	37,887	(37,887)
	<u>453,021</u>	<u>393,798</u>	<u>\$ 453,021</u>	<u>\$ (59,223)</u>
Expenditures				
Operations & Maintenance	0	0	\$ 10,000	\$ (10,000)
Food Service Operation	457,234	392,924	504,640	(111,716)
	<u>457,234</u>	<u>392,924</u>	<u>\$ 514,640</u>	<u>\$ (121,716)</u>
Receipts Over (Under) Expenditures	(4,213)	874		
Unencumbered Cash, Beginning	154,528	150,315		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 150,315</u>	<u>\$ 151,189</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Professional Development Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 0	\$ 37,445	\$ 52,251	\$ (14,806)
	<u>0</u>	<u>37,445</u>	<u>52,251</u>	<u>(14,806)</u>
Expenditures				
Instructional Support Staff	18,849	38,839	\$ 40,000	\$ (1,161)
	<u>18,849</u>	<u>38,839</u>	<u>40,000</u>	<u>(1,161)</u>
Receipts Over (Under) Expenditures	(18,849)	(1,394)		
Unencumbered Cash, Beginning	20,243	1,394		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,394</u>	<u>\$ 0</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Special Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 63,720	\$ 79,570	\$ 0	\$ 79,570
Transfers	1,463,281	1,517,921	1,408,000	109,921
	<u>1,527,001</u>	<u>1,597,491</u>	<u>\$ 1,408,000</u>	<u>\$ 189,491</u>
Expenditures				
Instruction	1,320,393	1,414,310	\$ 1,457,264	\$ (42,954)
Student Support Services	67,638	34,122	61,500	(27,378)
Operations & Maintenance	6,990	7,442	7,550	(108)
Student Transportation Services	124,788	122,409	134,300	(11,891)
	<u>1,519,809</u>	<u>1,578,283</u>	<u>\$ 1,660,614</u>	<u>\$ (82,331)</u>
Receipts Over (Under) Expenditures	7,192	19,208		
Unencumbered Cash, Beginning	283,342	290,534		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 290,534</u>	<u>\$ 309,742</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Vocational Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 270,181	\$ 87,123	\$ 83,381	\$ 3,742
	<u>270,181</u>	<u>87,123</u>	<u>\$ 83,381</u>	<u>\$ 3,742</u>
Expenditures				
Instruction	225,832	225,455	\$ 228,500	\$ (3,045)
	<u>225,832</u>	<u>225,455</u>	<u>\$ 228,500</u>	<u>\$ (3,045)</u>
Receipts Over (Under) Expenditures	44,349	(138,332)		
Unencumbered Cash, Beginning	100,000	144,484		
Prior Year Canceled Encumbrances	<u>135</u>	<u>218</u>		
Unencumbered Cash, Ending	<u>\$ 144,484</u>	<u>\$ 6,370</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>KPERS Contribution Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 507,687	\$ 470,101	\$ 573,686	\$ (103,585)
	<u>507,687</u>	<u>470,101</u>	<u>\$ 573,686</u>	<u>\$ (103,585)</u>
Expenditures				
Instruction	268,911	249,003	\$ 331,686	\$ (82,683)
Student Support Services	14,030	12,991	16,000	(3,009)
Instructional Support Staff	14,030	12,991	15,000	(2,009)
General Administration	30,662	28,392	18,000	10,392
School Administration	14,030	12,991	17,000	(4,009)
Central Services	0	0	13,000	(13,000)
Operations & Maintenance	81,843	75,784	82,000	(6,216)
Student Transportation Services	65,474	60,627	62,000	(1,373)
Food Service Operation	18,707	17,322	19,000	(1,678)
	<u>507,687</u>	<u>470,101</u>	<u>\$ 573,686</u>	<u>\$ (103,585)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bond and Interest Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 334,282	\$ 439,512	\$ 432,135	\$ 7,377
County Sources	30,775	24,404	20,450	3,954
State Sources	37,470	0	0	0
	<u>402,527</u>	<u>463,916</u>	<u>\$ 452,585</u>	<u>\$ 11,331</u>
Expenditures				
Debt Service	468,372	469,972	\$ 469,973	\$ (1)
	<u>468,372</u>	<u>469,972</u>	<u>\$ 469,973</u>	<u>\$ (1)</u>
Receipts Over (Under) Expenditures	(65,845)	(6,056)		
Unencumbered Cash, Beginning	496,995	431,150		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 431,150</u>	<u>\$ 425,094</u>		

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 337,377	\$ 333,243
		<u>337,377</u>	<u>333,243</u>
Expenditures			
Instruction		375,993	295,729
		<u>375,993</u>	<u>295,729</u>
Receipts Over (Under) Expenditures		(38,616)	37,514
Unencumbered Cash, Beginning		1,102	(37,514)
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ (37,514)</u>	<u>\$ 0</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 31,960
	<u>0</u>	<u>31,960</u>
Expenditures		
Instruction	<u>2,237</u>	<u>31,299</u>
	<u>2,237</u>	<u>31,299</u>
Receipts Over (Under) Expenditures	(2,237)	661
Unencumbered Cash, Beginning	3,093	856
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 856</u>	<u>\$ 1,517</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	449,092	449,092
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 449,092</u>	<u>\$ 449,092</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 69,789	\$ 69,281
	<u>69,789</u>	<u>69,281</u>
Expenditures		
Instruction	521	45,841
Instructional Support Staff	<u>22,049</u>	<u>32,064</u>
	<u>22,570</u>	<u>77,905</u>
Receipts Over (Under) Expenditures	47,219	(8,624)
Unencumbered Cash, Beginning	29,802	77,021
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 77,021</u>	<u>\$ 68,397</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Capital Projects

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Building Additions	2,843	0
	<u>2,843</u>	<u>0</u>
Receipts Over (Under) Expenditures	(2,843)	0
Unencumbered Cash, Beginning	9,746	6,903
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 6,903</u>	<u>\$ 6,903</u>

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Chaparral High School					
Boys Basketball	\$ 1,318	\$ 1,582	\$ 2,065	\$ 835	
Volleyball	338	4,353	4,360	331	
Girls BB	605	4,003	2,416	2,192	
Band	2,468	1,977	2,448	1,997	
Baseball	998	4,389	3,358	2,029	
Wrestling	1,180	6,336	4,404	3,112	
Football	4,095	21,638	21,902	3,831	
FCA	2,246	2,788	2,682	2,352	
Faculty Funds	1,702	1,805	3,333	174	
Faculty Scholarship	3,098	0	0	3,098	
FFA	34,956	24,949	30,472	29,433	
First Aid	0	3,179	3,179	0	
Freshmen	0	314	0	314	
TSA	1,332	15,089	4,529	11,892	
Juniors	389	8,812	7,035	2,166	
Key Club	3,783	4,250	4,373	3,660	
Cross Country	732	0	76	656	
Track	351	1,723	1,567	507	
NHS	1,324	575	623	1,276	
NFL	4,583	462	0	5,045	
Pep Club	3,321	4,787	3,409	4,699	
Cheerleaders	2,754	1,369	3,718	405	
Renaissance	7,898	1,336	6,052	3,182	
SADD	2,135	0	0	2,135	
Seniors	0	1,022	1,022	0	
Softball	635	269	704	200	
Sophomores	3,230	8,385	9,413	2,202	
STUCO	2,725	12,031	12,558	2,198	
STUCO Concessions	300	17,129	16,874	555	
Future Business	4,633	10,781	8,200	7,214	
Scholars Bowl	3	616	396	223	
Tennis	42	163	81	124	
Fall Football Concessions	38	18,588	18,626	0	
Sales Tax	0	1,524	1,312	212	
Dance	0	858	211	647	
Future Freshmen	0	149	0	149	
Key Club Popcorn	1,243	2,478	700	3,021	
Key Club Scholarship	0	100	0	100	
	<u>94,455</u>	<u>189,809</u>	<u>182,098</u>	<u>102,166</u>	

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Anthony Elementary School					
Student Council	\$ 306	\$ 786	\$ 876	\$ 216	
SKL	184	0	184	0	
Cheerleader	0	2,043	1,389	654	
K-Kids 5th & 6th	1,671	0	49	1,622	
Sales Tax	0	79	33	46	
FCA	75	130	100	105	
	<u>2,236</u>	<u>3,038</u>	<u>2,631</u>	<u>2,643</u>	
District Office					
Children's Relief Fund	5,939	0	2,085	3,854	
ACS Reward Program	304	0	0	304	
Dalton Holland Scholarship	23,442	2,520	500	25,462	
Golda May Hickey Scholarship	9,060	0	400	8,660	
Sam High Scholarship	3,505	0	500	3,005	
Gary Coslett Scholarship	6,354	0	200	6,154	
Jim Morris Memorial	1,302	0	25	1,277	
Shepherd Scholarship	8,940	0	0	8,940	
JR & Gertrude Smith Scholarship	21,703	0	1,000	20,703	
Sweet Watkins Scholarship	20,397	0	1,000	19,397	
Harvey Romans Scholarship	10,565	1,080	1,000	10,645	
Laura Clark Scholarship	3,710	0	500	3,210	
Physics Equipment-CHS	27,536	0	20,000	7,536	
	<u>142,757</u>	<u>3,600</u>	<u>27,210</u>	<u>119,147</u>	
Total Agency Funds	<u>\$ 239,448</u>	<u>\$ 196,447</u>	<u>\$ 211,939</u>	<u>\$ 223,956</u>	

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Chaparral High School							
Gate Receipts	\$ 6,426	\$ 0	\$ 87,913	\$ 82,023	\$ 12,316	\$ 0	\$ 12,316
School Projects	9,063	0	1,996	4,222	6,837	0	6,837
	<u>15,489</u>	<u>0</u>	<u>89,909</u>	<u>86,245</u>	<u>19,153</u>	<u>0</u>	<u>19,153</u>
Harper Elementary School							
Gate Receipts	3,811	0	5,496	4,943	4,364	0	4,364
School Projects	2,847	0	6,689	6,223	3,313	0	3,313
	<u>6,658</u>	<u>0</u>	<u>12,185</u>	<u>11,166</u>	<u>7,677</u>	<u>0</u>	<u>7,677</u>
Anthony Elementary School							
School Projects	8,303	0	19,251	17,460	10,094	0	10,094
	<u>8,303</u>	<u>0</u>	<u>19,251</u>	<u>17,460</u>	<u>10,094</u>	<u>0</u>	<u>10,094</u>
Total District Activity Funds	\$ 30,450	\$ 0	\$ 121,345	\$ 114,871	\$ 36,924	\$ 0	\$ 36,924

FEDERAL AWARD INFORMATION



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Chaparral Schools Unified School District No. 361
Anthony, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, as of and for the year ended **June 30, 2015**, and the related notes to the financial statement, which collectively comprise **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** basic financial statement, and have issued our report thereon dated February 18, 2016. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Education
Chaparral Schools Unified School District No. 361

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
February 18, 2016



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITORS' REPORT

Board of Education

Chaparral Schools Unified School District No. 361

Anthony, Kansas

Report on Compliance for Each Major Federal Program

We have audited **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs for the year ended **June 30, 2015**. **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** compliance.

Board of Education
Chaparral Schools Unified School District No. 361

Opinion on Each Major Federal Program

In our opinion, **Chaparral Schools Unified School District No. 361, Anthony, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2015**.

Report on Internal Control Over Compliance

Management of **Chaparral Schools Unified School District No. 361, Anthony, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Chaparral Schools Unified School District No. 361, Anthony, Kansas'** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
February 18, 2016

CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash		Receipts	Expenditures	Unencumbered Cash 6/30/15
			7-1-14				
Department of Education							
Rural Education	84.358	\$ 23,377	\$ 0	\$ 23,377	\$ 23,377	\$ 0	
(Passes Through Kansas Department of Education)							
Department of Agriculture							
Child Nutrition Cluster-Cluster	10.553	60,448					
School Breakfast Program	10.555	241,510					
National School Lunch Program		301,958	0	301,958	301,958	0	
Department of Education							
Title I, Part A Cluster-Cluster							
Title I Grants to Local Educational Agencies	84.010	198,389	(11,448)	209,837	198,389	0	
Migrant Education State Grant Program	84.011	42,330	(14,170)	56,500	42,330	0	
Career and Technical Education-Basic Grants to States	84.048	2,500	0	2,500	2,500	0	
Improving Teacher Quality State Grants	84.367	23,843	(12,602)	36,445	23,843	0	
State Commissions	94.003	500	0	500	500	0	
		267,562	(38,220)	305,782	267,562	0	
(Passes Through South Central Kansas Education Service Center)							
Department of Education							
Career and Technical Education-Basic Grants to States	84.048	4,084	706	4,084	4,790	0	
Total Federal Awards		\$ 596,981	\$ (37,514)	\$ 635,201	\$ 597,687	\$ 0	

**CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report Of Compliance for Each Major Program; Report On Internal Control Over Compliance; And Report on Schedule of Expenditures of Federal Awards Required By OMB Circular A-133.
5. The independent auditors' report on compliance for the major federal award programs for **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Chaparral Schools Unified School District No. 361, Anthony, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **Chaparral Schools Unified School District No. 361, Anthony, Kansas**, was determined not to be a low-risk auditee.

**CHAPARRAL SCHOOLS UNIFIED SCHOOL DISTRICT NO. 361
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

There are no prior audit findings.